



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James H. Larson
DOCKET NO.: 11-01789.001-R-1
PARCEL NO.: 08-02-177-003

The parties of record before the Property Tax Appeal Board are James H. Larson, the appellant, and the Winnebago County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,008
IMPR.: \$80,888
TOTAL: \$91,896

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 3,348 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full basement that is partially finished with a recreation room, central air conditioning, a fireplace and an attached 779 square foot garage. The property is located in Roscoe, Harlem Township, Winnebago County.

The appellant's appeal is based on overvaluation, lack of assessment equity and a contention of law. The appellant included a letter explaining that after the hearing before the Winnebago County Board of Review, the township assessor re-measured the subject dwelling and changed the dwelling size from 3,570 square feet to 3,348 square feet which now accounted for a cathedral ceiling. Thereafter, the appellant received the Final Decision of the Winnebago County Board of Review which minimally reduced the subject's assessment by \$1,000 or \$4.50 per square foot which is not proportionate to the original improvement assessment of \$24.16 per square foot. Thus, the appellant herein contends a greater improvement assessment reduction is warranted due to the change in dwelling size with application of the same per-square-foot improvement assessment of \$24.16 to the dwelling size of 3,348 square feet.

In support of these arguments, the appellant submitted a two-page grid analysis entitled "Assessor Sales Comparables Report" which includes sales data on four properties and assessment information on five comparables. These five comparables are described as one-story or two-story dwellings of frame construction that range in size from 1,902 to 3,195 square feet of living area. The dwellings were constructed from 1979 to 2001. Features of the comparables include a full basement, one of which includes finish as a recreation room. Each home has central air conditioning, a fireplace and a garage ranging in size from 307 to 731 square feet of building area.

Comparables #1, #2, #4 and #5 sold from June 2010 to May 2011 for prices ranging from \$158,000 to \$245,000 or from \$62.18 to \$101.32 per square foot of living area, including land.

All five comparables have improvement assessments ranging from \$48,391 to \$76,372 or from \$23.57 to \$30.06 per square foot of living area. The subject has an improvement assessment of \$85,266 or \$25.47 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$80,888 or \$24.16 per square foot of living area which would reflect a total assessment of \$91,896 or a market value of approximately \$275,688 or \$82.34 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$96,274 was disclosed. The subject's assessment reflects a market value of \$293,697 or \$87.72 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Winnebago County of 32.78% as determined by the Illinois Department of Revenue.

The board of review presented a letter from the Harlem Township Assessor's Office along with a copy of the same two-page "Assessor Sales Comparables Report" that the appellant presented along with a two-page grid entitled "Taxpayer Sales Comparables Report." This latter report had three sales that occurred between March 2008 and September 2010, but since the Property Tax Appeal Board has no evidence that these properties were presented by the appellant for this appeal, the data will not be further addressed. In conclusion, the assessor noted the median sale price per square foot of both parties' comparable sales was \$96.26 and the subject is below this median sale price.

Based on the foregoing, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The Illinois Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

As set forth in the record before the Property Tax Appeal Board, both parties presented five suggested comparable sale properties to support their respective positions. The Board has given less weight to comparable #1 as this one-story dwelling differs in design and is substantially smaller than the subject dwelling of 3,348 square feet of living area. Similarly, the Board gives reduced weight to comparables #2 and #4 as each of these homes are also substantially smaller than the subject dwelling.

The Board finds comparables #3 and #5 submitted by both parties are most similar to the subject and sold for prices of \$276,200 and \$158,000 or \$86.45 and \$62.18 per square foot of living area, including land. The subject has an estimated market value based

on its assessment of \$293,697 or \$87.72 per square foot of living area, including land, which is higher than these two most similar comparables both in terms of overall value and on a per-square foot basis.

Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The Property Tax Appeal Board finds these two most similar comparables have improvement assessments of \$75,308 and \$46,993 or \$23.57 and \$18.49 per square foot of living area. The subject property has an improvement assessment of \$85,266 or \$25.47 per square foot of living area, slightly higher than these most similar assessment comparables on a per-square-foot basis. The Board further finds the subject's slightly higher per square foot improvement assessment is not justified giving consideration to the credible market evidence contained in this record and considering adjustments for differences between these comparables and the subject dwelling.

Based on this record, the Board finds the appellant has demonstrated by a preponderance of the evidence that the subject was overvalued and inequitably assessed. Thus, given the record evidence, a reduction in the subject's assessment commensurate with the appellant's request is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

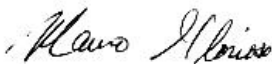


Chairman



Member

Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2013



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.